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being consumed within the institute, and the revenue derived from marketing the surplus being devoted to the support of the school as a mere incident, and the state did not show what part of such property constituted a source of revenue as distinguished from that which was solely devoted to educational purposes, neither the farm nor its products were subject to taxation.

BOARD OF SUP'RS OF ELIZABETH CITY COUNTY v. CITY OF NEWPORT NEWS.

March 21, 1907.

[56 S. E. 801.]

1. Taxation—Corporations—Assessment—Apportionment—Review.—Where a street railway company did not contest a determination of the State Corporation Commission apportioning certain of its personal property for taxation between a city and a county, Code 1904, §§ 573a; 3454, prohibiting an appeal from the judgment of the State Corporation Commission ascertaining the value of any property of a railroad for the purpose of taxation and assessing taxes thereon, did not preclude the county from maintaining a writ of error against the city to review such apportionment.

2. Same—Proceeding by County.—Where the State Corporation Commission apportioned certain personal property of a railroad company for taxation between the city and the county, the latter was entitled to institute an original proceeding before the Commission to have such apportionment reconsidered and corrected.

3. Same—Electric Railways—Rolling Stock—Place of Taxation.—Where an electric railway operating through several cities and towns had its principal place of business in plaintiff county, its entire rolling stock was taxable there.

[Ed. Note.—For cases in point, see Cent. Dig. vol. 45, Taxation, § 463.]

TOWN OF WEST POINT v. BLAND et al.

March 21, 1907.

[56 S. E. 802.]

1. Dedication—Requisites—Intent.—In order to constitute a dedication of land to the public for a street, there must be an intention to appropriate the land for the use and benefit of the public.

[Ed. Note.—For cases in point, see Cent. Dig. vol. 15, Dedication, § 13.]

2. Corporations—Authority of Officers—Dedication of Land.—Neither the president, the general manager, nor agents of a corpora-